

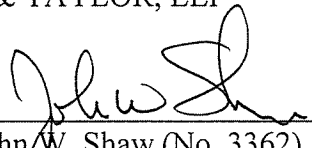
IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

ROQUETTE FRERES,)	
)	
Plaintiff,)	
)	
v.)	C.A. No. 06-540-KAJ
)	
SPI PHARMA, INC. and)	
DRYTEC LTD.,)	
)	
Defendants.)	

**DEFENDANT SPI PHARMA, INC.'S
STATEMENT PURSUANT TO FED. R. CIV. P. 7.1**

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for defendant SPI Pharma, Inc., hereby certifies that defendant SPI Pharma, Inc.'s parent corporations and publicly held corporations owning 10% or more of defendant SPI Pharma, Inc. are SPI Polyols, Inc., SPI Holding Company, ABF North America Holdings, Inc., ABF North America Corp., and AB Foods Luxembourg Sarl.

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Dated: November 6, 2006

CERTIFICATE OF SERVICE

I, John W. Shaw, hereby certify that on November 6, 2006, I caused to be electronically filed a true and correct copy of the foregoing document with the Clerk of the Court using CM/ECF, which will send notification that such filing is available for viewing and downloading to the following counsel of record:

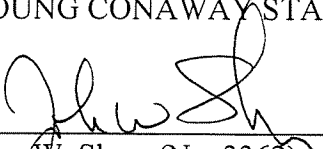
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I further certify that on November 6
, 2006, I caused a copy of the foregoing document to be served by hand delivery on the above-listed counsel of record and on the following in the manner indicated:

BY E-MAIL AND FEDERAL EXPRESS

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